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EXTRAORDINARY

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX, EXCISE AND NARCOTICS  
ITANAGAR

NOTIFICATION

The 26th July, 2024

No. EX-514/MRP (R)/2024-2025/02.--- In exercise of the powers conferred under Section 22 of the Arunachal Pradesh Excise Act, 1993 (Act No. 6 of 1993) and in supersession of earlier Notification No. EX-433/2013-14 dated 23rd September, 2022 except as respect things done or omitted to be done before such supersession, the Governor of Arunachal Pradesh is pleased to revise and fix the rates of Excise Duty on Alcoholic Beverages on ad-valorem basis in the State to be paid before import or removal from the manufacturer as shown below : -

I. Rates of Excise Duty (General Civilian Category)

A. India Made Foreign Liquor (IMFL)

Sl. No.	Brands	Particulars	Excise Duty
1.	Beer	(a) Containing alcohol upto 5% v/v and maximum retail price range from 0 and above per bottle of 650 ml size or equivalent quantity.	<b>0.37</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 10 per bottle of 650 ml size or equivalent quantity.
		(b) Containing alcohol above 5% v/v and maximum retail price range from 0 and above per bottle of 650 ml size or equivalent quantity.	<b>0.47</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 11 per bottle of 650 ml size or equivalent quantity.
2.	ORDINARY BRAND (Rum)	For maximum retail price not exceeding ₹ 350 per bottle of 750 ml size or equivalent quantity.	<b>0.99</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 52 per bottle of 750 ml size or equivalent quantity.
3.	GENERAL BRAND (Rum)	For maximum retail price above ₹ 350 but not exceeding ₹ 500 per bottle of 750 ml size or equivalent quantity.	<b>0.77</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 122 per bottle of 750 ml size or equivalent quantity.
4.	REGULAR BRAND (Whisky, Brandy, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations excluding Rum)	For maximum retail price not exceeding ₹ 360 per bottle of 750 ml size or equivalent quantity.	<b>0.94</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 50 per bottle of 750 ml size or equivalent quantity.

5.	<b>LUXURY BRAND</b> (Whisky, Brandy, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations excluding Rum)	For maximum retail price above ₹ 360 but not exceeding ₹ 500 per bottle of 750 ml size or equivalent quantity.	<b>0.75</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 119 per bottle of 750 ml size or equivalent quantity.
6.	<b>PREMIUM BRAND</b> (Whisky, Brandy, Rum, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations)	For maximum retail price above ₹ 500 but not exceeding ₹ 700 per bottle of 750 ml size or equivalent quantity.	<b>0.67</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 137 per bottle of 750 ml size or equivalent quantity.
7.	<b>CLASSIC PREMIUM BRAND</b> (Whisky, Brandy, Rum, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations)	For maximum retail price above ₹ 700 but not exceeding ₹ 1100 per bottle of 750 ml size or equivalent quantity.	<b>0.60 times</b> of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 175 per bottle of 750 ml size or equivalent quantity.
8.	<b>SUPER PREMIUM BRAND</b> (Whisky, Brandy, Rum, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations)	For maximum retail price above ₹ 1100 per bottle of 750 ml size or equivalent quantity.	<b>0.47</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 252 per bottle of 750 ml size or equivalent quantity.
9.	Ready to drink alcoholic beverage	Maximum retail price (MRP) per bottle of 275 ml size or equivalent quantity and any alcoholic strength.	<b>0.14</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 3 per bottle of 275 ml size or equivalent quantity.
10.	Wine	Maximum retail price (MRP) per bottle of 750 ml size or equivalent quantity and any alcoholic strength.	<b>0.22</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum duty of ₹ 30 per bottle of 750 ml size or equivalent quantity.

**B. Bottle In Origin (BIO) Liquor**

Sl. No.	Brands	Particulars	Excise Duty
1.	<b>BIO</b> (Whisky, Brandy, Rum, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations)	For maximum retail price not exceeding ₹ 3,000 per bottle of 750 ml size or equivalent quantity.	<b>0.23</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 3,000 but not exceeding ₹ 6,000 per bottle of 750 ml size or equivalent quantity.	<b>0.13</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 6,000 but not exceeding ₹ 12,000 per bottle of 750 ml size or equivalent quantity.	<b>0.14</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.

		For maximum retail price above ₹ 12,000 but not exceeding ₹ 15,000 per bottle of 750 ml size or equivalent quantity.	<b>0.09</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 15,000 but not exceeding ₹ 18,000 per bottle of 750 ml size or equivalent quantity.	<b>0.07</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 18,000 per bottle of 750 ml size or equivalent quantity.	<b>0.06</b> times of the assessed value ascertained by applying an abatement of 65% on the declared MRP per bottle of 750 ml size or equivalent quantity.
2.	<b>BIO</b> (Wine)	For maximum retail price not exceeding ₹ 1,000 per bottle of 750 ml size or equivalent quantity.	<b>0.20</b> times of the assessed value multiplied by an abatement factor of 65% of the declared MRP, subject to a minimum duty of ₹ 42 per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 1,000 but not exceeding ₹ 2,000 per bottle of 750 ml size or equivalent quantity.	<b>0.12</b> times of the assessed value multiplied by an abatement factor of 65% of the declared MRP, subject to a minimum duty of ₹ 72 per bottle of 750 ml size or equivalent quantity.
		For maximum retail price above ₹ 2,000 per bottle of 750 ml size or equivalent quantity.	<b>0.07</b> times of the assessed value multiplied by an abatement factor of 65% of the declared MRP, subject to a minimum duty of ₹ 86 per bottle of 750 ml size or equivalent quantity.
3.	<b>BIO</b> (Beer)	Maximum Retail Price (MRP) per bottle of 650 ml size or equivalent quantity and any alcoholic strength.	<b>0.20</b> times of the assessed value multiplied by an abatement factor of 65% of the declared MRP, subject to a minimum duty of ₹ 10 per bottle of 650 ml size or equivalent quantity.
4.	<b>BIO</b> (Ready to drink alcoholic beverages)	Maximum Retail Price (MRP) per bottle of 275 ml size or equivalent quantity and any alcoholic strength.	<b>0.14</b> times of the assessed value multiplied by an abatement factor of 65% of the declared MRP, subject to a minimum duty of ₹ 3 per bottle of 275 ml size or equivalent quantity.

II. Rates of Excise Duty (Armed Forces Category -Military/Paramilitary)

Sl. No.	Brands	Particulars	Excise Duty
1.	Beer	Cost price per bottle at Canteen Stores Depot (CSD)	<b>0.21</b> times of the Canteen Stores Depot (CSD) cost price per bottle of 650 ml size or equivalent quantity.
2.	Rum	Cost price per bottle at Canteen Stores Depot (CSD)	<b>0.44</b> times of the Canteen Stores Depot (CSD) cost price per bottle of 750 ml size or equivalent quantity.
3.	Whisky, Brandy, Gin, Vodka, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	Cost price per bottle at Canteen Stores Depot (CSD)	<b>0.343</b> times of the Canteen Stores Depot (CSD) cost price per bottle of 750 ml size or equivalent quantity.
4.	Ready to drink alcoholic beverages	Cost price per bottle at Canteen Stores Depot (CSD) and any alcoholic strength	<b>0.07</b> times of the Canteen Stores Depot (CSD) cost price per bottle of 275 ml size or equivalent quantity.
5.	Wine	Cost price per bottle at Canteen Stores Depot (CSD) and any alcoholic strength	<b>0.11</b> times of the Canteen Stores Depot (CSD) cost price per bottle of 750 ml size or equivalent quantity.

The revised rates of Excise Duty shall come into force with effect from 20th August, 2024.

Y.W. Ringu, IAS

Commissioner (Finance/Tax, Excise & Narcotics)

Government of Arunachal Pradesh,

Itanagar.